Non-implementation of VAT

2831. SHRI RAJKUMAR DHOOT: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that some States have decided not to implement VAT with effect from 1st April, 2005;

(b) if so, the details thereof;

(c) whether it would not give rise to confusion for transactions between VAT and Non-VAT States; and

(d) how the interest of Government and consumers will be protected in such a situation?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI S.S. PALANIMANICKAM): (a) and (b) A Statement indicating the status of implementation of VAT by States/UTs is annexed. (*See* below).

(c) and (d) VAT presently being implemented by States is a State level VAT which shall be levied only on intra-state sales. Central Sales Tax shall be levied, as usual, on inter-state sales of goods between VAT and non-VAT States. Therefore, the question of any confusion does not arise.

Statement

Status of implementation of VAT by States/UTs

(As on 15 April, 2005)

Sl.	Name of State/UR	Status
1.	Haryana	VAT introduced earlier *w.e.f.* 01 April, 2003.
2.	Andhra Pradesh	VAT implemented *w.e.f.* 01 April, 2005
3.	West Bangal	
4.	Kerala	
5.	Karnataka	
6.	Orissa	
7.	NCT of Delhi	
8.	Tripura	
9.	Bihar	

1	2	3
10.	Arunachal Pradesh	
11.	Sikkim	
12.	Punjab	
13.	Goa	
14.	Mizoram	
15.	Nagaland	
16.	Dadra & Nagar Haveli	
17.	Daman & Diu	
18.	Jammu & Kashmir	
19.	Manipur	
20.	Maharashtra	
21.	Himachal Pradesh	
22.	Andaman & Nicobar Islands	These UTs have no sales tax/VAT.
23.	Lakshadweep	
24.	Assam	VAT yet to be implemented
25.	Meghalaya	
26.	Chandigarh	
27.	Pondicherry	
28.	Uttar Pradesh	
29.	Tamil Nadu	
30.	Uttaranchal	
31.	Rajasthan	
32.	Gujarat	
33.	Madhya Pradesh	
34.	Chhattisgarh	
35.	Jharkhand	

Shortfall in revenue collection

2832. SHRI VIJAY J. DARDA: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that only Rs. 80,000 crore worth of revenue has been collected in the last three quarters of 2004-05, which is almost 40 per cent short of the target of Rs. 1,39,000 crore for the full year;

(b) if so, how the targeted amount of Rs.1,39,00 crore is to be colleted;

(c) whether the uniform percentage of about 25 per cent of the targeted amount was collected in the first and second quarter or there was sudden fall in the third quarter; and

†Original notice of the question was received in Hindi.